

## SEGREGATION OF DUTIES WORKSHEET

## Duties

N/A

### Cash Receipts

1. Open mail and write receipt
2. Receive money, issue official receipts
3. Take off cash register totals
4. Balance cash drawer or cash register
5. Make up bank deposits
6. Take deposits to bank or remit to receiving officer
7. Post receipts
8. Access to computer system to make adjustments
9. Approves adjustments
10. Post credits to accounts receivable
11. Prepare customer billings
12. Mail billings or statements
13. Approve bad debt write offs
14. Approve accounts receivable adjustments
15. Issue permits, licenses, etc.

[illegible]

### Cash Disbursements

1. Authorize purchases
2. Prepare purchase orders
3. Certify receipt of goods or services
4. Audit claims
5. Approve claims - Disbursing Officer
6. Write checks
7. Post checks
8. Sign checks - Control of signature stamp
9. Mail or distribute checks
10. Custodian of petty cash
11. Custodian of investments
12. Access to check stock
13. Access to computer system to make adjustments
14. Approves adjustments

[illegible]Cash

1. Receives bank statement in mail and opens it
2. Compares checks cleared to disbursements posted
3. Compares deposits to receipts posted
4. Prepares bank reconciliation
5. Approves bank reconciliation

[illegible]